

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

THE BANK OF NEW YORK, as
Indenture Trustee,
Plaintiff,

v.

TYCO INTERNATIONAL GROUP, S.A.,
TYCO INTERNATIONAL, LTD., and
TYCO INTERNATIONAL FINANCE
S.A.,
Defendants.

Docket No. 07 CV 4659 (SAS)

**DECLARATION OF ANDREW G. GORDON IN SUPPORT OF
PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT**

ANDREW G. GORDON declares pursuant to 28 U.S.C. § 1746:

1. I am a member of the law firm of Paul, Weiss, Rifkind, Wharton & Garrison LLP, co-counsel for The Bank of New York ("BNY"), the plaintiff in this action. I make this Declaration in support of BNY's Motion for Summary Judgment.

2. The purpose of this declaration is to submit and identify for the Court true and correct copies of the following pleadings, documents and testimony referenced in BNY's motion papers.

3. Attached as Exhibit A is a true and correct excerpt of the Form 10-K that Tyco International Ltd. filed with the Securities and Exchange Commission on December 11, 2006.

4. Attached as Exhibit B is a true and correct excerpt of the prospectus entitled “\$800,000,000 Tyco International Group S.A. Offer to Exchange Up to \$400,000,000 5.875% Notes Due 2004 For Any and All Outstanding 5.875% Notes Due 2004 and Up to \$400,000,000 6.125% Notes Due 2008 for Any and All Outstanding 6.125% Notes Due 2008 Fully and Unconditionally Guaranteed by Tyco International Ltd.” that Tyco International Group, S.A., filed with the Securities and Exchange Commission on February 25, 1999.

5. Attached as Exhibit C is a true and correct excerpt of the prospectus dated March 26, 2004 and entitled “Tyco International Group S.A. Offer to Exchange New 6% Notes Due 2013 for All \$1,000,000,000 of Outstanding 6% Notes Due 2013 Fully and Unconditionally Guaranteed by Tyco International Ltd.” that Tyco International Group, S.A., filed with the Securities and Exchange Commission on April 1, 2004.

6. Attached as Exhibit D is a true and correct excerpt of the Offer to Purchase and Solicitation of Consents for Any and All of Its Outstanding Securities that Tyco International Group, S.A., filed with the Securities and Exchange Commission on April 27, 2007.

7. Attached as Exhibit E is a true and correct excerpt of the Indenture dated June 9, 1998.

8. Attached as Exhibit F is a true and correct excerpt of the Indenture dated November 12, 2003.

9. Attached as Exhibit G are true and correct excerpts of the Supplemental Indentures Numbers 3, 6, 7, 8, 16, and 20 to the Indenture dated June 9, 1998.

10. Attached as Exhibit H is a true and correct excerpt of the First Supplemental Indenture to the Indenture dated November 12, 2003.

11. Attached as Exhibit I is a true and correct copy of the press release issued by Tyco International Ltd. on January 13, 2006.

12. Attached as Exhibit J is a true and correct excerpt of the agreement entitled "Contribution Agreement Between Tyco International Group S.A. as Contributor and Covidien International Finance S.A., Tyco Electronics Group S.A., Tyco International Finance S.A. as Contributiones," dated May 31, 2007.

13. Attached as Exhibit K is a true and correct excerpt of the Form 10-Q that Tyco International Ltd. filed with the Securities and Exchange Commission on August 9, 2007.

14. Attached as Exhibit L are true and correct excerpts of the unexecuted Supplemental Indentures Numbers 21 and 22 to the Indenture dated June 9, 1998, and the unexecuted Supplemental Indentures Numbers 2 and 3 to the Indenture dated November 12, 2003.

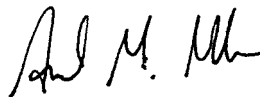
15. Attached as Exhibit M is a true and correct copy of the declaration of Marc Seimetz, Esq., executed on December 4, 2007.

16. Attached as Exhibit N is a true and correct excerpt of the Supplement to Offer to Purchase and Consent Solicitation Statement Dated April 27, 2007 issued by Tyco International Group, S.A., on May 10, 2007.

17. Attached as Exhibit O is a true and correct excerpt of the Schedule to Tender Offer Statement Under Section 14(d)(1) or 13(e)(1) of the Securities Exchange Act of 1934 that Tyco International Ltd. filed with the Securities and Exchange Commission on May 25, 2007.

In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on December 4, 2007

A handwritten signature in black ink, appearing to read "Andrew G. Gordon", is written over a horizontal line.

Andrew G. Gordon